

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

CSX TRANSPORTATION, INC.

TRACK PROPERTY ACQUIRED FROM NYC RAILROAD

CSXT-TR-13

Rates Effective: January 1, 2013

CSX Transportation, Inc. (CSXT) has submitted depreciation rates for track property acquired from New York Central (NYC) railroad. Life and salvage estimates supporting these rates were also provided and have been given appropriate consideration.

The depreciation rates prescribed herein replace any rates previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any rates other than those prescribed herein. As stated in *49 U.S.C. 11143*, a rail carrier may not:

- (1) charge to operating expenses a depreciation charge on a class of property other than that prescribed by the Board;
- (2) charge another rate of depreciation; or
- (3) include other depreciation charges in operating expenses.

IT IS ORDERED:

- (1) CSX Transportation, Inc. (CSXT) shall account for depreciation charges by applying to the ledger value of track property acquired from New York Central (NYC) railroad, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 1, 2013, through December 31, 2014**, or until further order of the Board.
- (3) The accumulated depreciation amortization shall be prescribed in a separate prescription.

DEPRECIATION RATES FOR TRACK PROPERTY ACQUIRED FROM THE FORMER NEW YORK CENTRAL (NYC) RAILROAD			
A/C #	ACCOUNT NAME	DENSITY	DEPRECIATION RATES
Ties			
8.11	Crossties - Wood	I	10.92
8.12	Crossties - Wood	II	6.36
8.14	Crossties - Wood	IV	5.11
8.21	Switch Ties - Wood	I	8.35
8.22	Switch Ties – Wood	II	5.91
8.24	Switch Ties – Wood	IV	4.44
8.31	Bridge Ties - Wood	I	8.51
8.32	Bridge Ties – Wood	II	6.00
8.34	Bridge Ties – Wood	IV	4.50
8.41	Crossties - Concrete	I	2.76
8.42	Crossties - Concrete	II	2.76
8.44	Crossties - Concrete	IV	2.76
8.51	Switch Ties - Steel	I	2.22
8.52	Switch Ties - Steel	II	2.22
8.54	Switch Ties - Steel	IV	2.22
8.61	Crossties - Steel	I	2.22
8.62	Crossties - Steel	II	2.22
8.64	Crossties - Steel	IV	2.22
Rail and OTM			
9.01	Rail & OTM	I	4.55
9.02	Rail & OTM	II	3.77
9.04	Rail & OTM	IV	2.78
Ballast			
11.11	Ballast	I	3.94
11.12	Ballast	II	3.79
11.14	Ballast	IV	3.41

Decided December 28, 2014, by the Surface Transportation Board, Accounting Board.